

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Delphi Community School Corp (0755)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,724,387	\$2,277,952	\$2,262,597	31%	-1%
	11200 Middle/Junior High	\$863,132	\$931,442	\$967,789	12%	4%
	11300 High School	\$1,049,578	\$1,263,448	\$1,279,652	22%	1%
	11350 Honors Diploma Award	\$0	\$25,038	\$46	n/a	-100%
	11420 Agriculture B	\$99,881	\$134,475	\$136,827	37%	2%
	11450 Consumer and Homemaking	\$19,577	\$34,413	\$29,982	53%	-13%
	11490 Industrial Education B	\$5,306	\$61,015	\$63,109	> 500%	3%
	11590 Other Vocational Education Programs	\$0	\$23,221	\$38,390	n/a	65%
	11630 High School	\$0	\$0	\$0	n/a	n/a
	12100 Gifted and Talented	\$51,132	\$13,287	\$2,720	-95%	-80%
	12350 Homebound	\$339	\$420	\$304	-10%	-28%
	12520 Compensatory	\$0	\$35,152	\$37,118	n/a	6%
	12710 Equal Opportunity At Risk	\$33,416	\$0	\$0	-100%	n/a
	12810 Special Education Preschool	\$15,534	\$41,200	\$0	-100%	-100%
	13100 Adult Basic Education	\$0	\$8,231	\$7,887	n/a	-4%
	13900 Other Adult/Continuing Ed Programs	\$5,883	\$0	\$0	-100%	n/a
	14100 Elementary	\$7,447	\$0	\$0	-100%	n/a
	14200 Middle/Junior High	\$7,233	\$0	\$0	-100%	n/a
	14300 High School	\$43,050	\$34,138	\$24,951	-42%	-27%
	16100 Remediation Testing	\$7,103	\$16,635	\$13,159	85%	-21%
	16200 Preventive Remediation	\$1,750	\$0	\$0	-100%	n/a
	22220 School Library	\$144,466	\$212,358	\$210,399	46%	-1%
	22230 Audiovisual	\$4,725	\$320	\$836	-82%	161%
	22290 Other Education Media Services	\$0	\$0	\$0	n/a	n/a
	24100 Office of the Principal Services	\$476,514	\$545,268	\$558,904	17%	3%
	25820 Textbooks and Repairs	\$106,066	\$190,287	\$131,346	24%	-31%
	25840 Other Textbook Rental Services	\$99	\$0	\$0	-100%	n/a
	25890 Other Textbook Resale Services	\$579	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$20,020	\$270,753	\$283,429	> 500%	5%
	41100 Transfer Tuition	\$10,758	\$21,042	\$14,217	32%	-32%
	41300 Area Vocational Schools	\$43,321	\$54,929	\$40,941	-5%	-25%
	41400 Joint Services and Supply	\$6,156	\$7,424	\$6,038	-2%	-19%
	41500 Interlocal Agreements - Special Education	\$0	\$873,021	\$884,867	n/a	1%
Student Academic Achievement Total		\$4,747,455	\$7,075,470	\$6,995,507	47%	-1%
Student Instructional Support						
	21140 Pupil Accounting	\$0	\$1,588	\$1,600	n/a	1%
	21210 Service Area Direction	\$60,393	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$90,678	\$206,078	\$244,443	170%	19%

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	21240 Information Services	\$0	\$2,192	\$1,421	n/a	-35%
	21340 Nurse Services	\$42,925	\$78,367	\$79,285	85%	1%
	21790 Other Student Services	\$0	\$1,167	\$0	n/a	-100%
	22110 Service Area Direction	\$401	\$0	\$0	-100%	n/a
	22120 Instruction & Curriculum Development	\$99,917	\$36,733	\$14,138	-86%	-62%
	22130 Instructional Staff Training Services	\$577	\$15,076	\$21,848	> 500%	45%
	22190 Instructional Staff Training Services - Other	\$0	\$4,882	\$127	n/a	-97%
	23110 Service Area Direction	\$17,076	\$20,233	\$28,711	68%	42%
	23190 Other Governing Body Services	\$10,293	\$15,528	\$12,413	21%	-20%
	23210 Office of the Superintendent	\$101,194	\$121,209	\$132,746	31%	10%
	23290 Other Executive Administrative Services	\$1,830	\$4,685	\$5,262	188%	12%
	26410 Service Area Direction	\$15,030	\$0	\$0	-100%	n/a
	26700 Technology Coordinator	\$0	\$114,096	\$130,310	n/a	14%
	26710 Technology Support and Maintenance	\$0	\$63,031	\$65,278	n/a	4%
Student Instructional Support Total		\$440,313	\$684,864	\$737,581	68%	8%
Overhead and Operational						
	23150 Legal Services	\$2,995	\$5,000	\$5,000	67%	0%
	23160 Promotion Expenses	\$702	\$1,717	\$1,168	66%	-32%
	25240 Payroll Services	-\$714	\$1,397	\$2,408	n/a	72%
	25250 Financial Accounting	\$2,111	\$23,481	\$23,028	> 500%	-2%
	25291 Refund of Revenue	\$40	\$770	\$548	> 500%	-29%
	25292 Petty Cash	\$525	\$350	\$0	-100%	-100%
	25299 Other	\$0	\$29,745	\$150	n/a	-99%
	25360 Rent of Buildings & Equipment	\$2,356	\$11,024	\$8,248	250%	-25%
	25420 Maintenance of Buildings	\$754,608	\$1,067,570	\$1,072,688	42%	0%
	25430 Maintenance of Grounds	-\$98	\$0	\$0	n/a	n/a
	25440 Maintenance of Equipment	\$173,997	\$29,985	\$50,756	-71%	69%
	25450 Vehicle Maintenance (other than buses)	\$1,109	\$432	\$1,036	-7%	140%
	25470 Insurance (other than buses)	\$52,428	\$102,688	\$49,669	-5%	-52%
	25510 Service Area Direction	\$120,356	\$200,757	\$197,412	64%	-2%
	25520 Vehicle Operation	\$274,439	\$389,857	\$403,183	47%	3%
	25530 Monitoring Services	\$8,542	\$12,388	\$16,122	89%	30%
	25540 Vehicle Servicing and Maintenance	\$118,050	\$164,508	\$197,536	67%	20%
	25550 Purchase of School Buses	\$20,515	\$149,896	\$163,252	> 500%	9%
	25560 Insurance on Buses	\$13,269	\$37,618	\$13,067	-2%	-65%
	25580 Contracted Transportation Services	\$9,477	\$11,429	\$1,500	-84%	-87%
	25590 Other Pupil Transportation Services	\$25,336	\$12,994	\$13,267	-48%	2%
	25591 Bus Driver Training	\$1,863	\$3,745	\$3,207	72%	-14%
	25610 Service Area Direction	\$16,521	\$23,503	\$23,624	43%	1%

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	25620 Food Preparation and Dispensing	\$239,414	\$186,674	\$190,302	-21%	2%
	25640 Food Purchases	\$102,185	\$203,782	\$235,025	130%	15%
	25690 Other Food Services	\$20,233	\$23,096	\$49,778	146%	116%
	25740 Printing, Publishing and Duplicating	\$0	\$23,941	\$27,660	n/a	16%
	25910 Judgements	\$0	\$3,206	\$0	n/a	-100%
	26200 Planning, Research, Develop., & Evaluation	\$2,706	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$654	\$1,361	\$1,170	79%	-14%
	26499 Other	\$0	\$0	-\$767	n/a	n/a
	32000 Community Recreation	\$554	\$0	\$0	-100%	n/a
	33000 Civic Services	\$8,214	\$1,344	\$1,668	-80%	24%
	34000 Athletic Coaches	\$137,958	\$147,615	\$150,292	9%	2%
	49200 Scholarships	\$200	\$3,678	\$0	-100%	-100%
	52200 Temporary Loans, INTEREST ON DEBT	\$27,798	\$18,535	\$0	-100%	-100%
Overhead and Operational Total		\$2,138,342	\$2,894,086	\$2,901,996	36%	0%
Nonoperational						
	25320 Land Acquisition and Development	\$14,006	\$0	\$0	-100%	n/a
	25330 Professional Services	\$208,429	\$162,995	\$147,830	-29%	-9%
	25350 Building Acquisition/Construction/Improvement	\$67,268	\$1,039,200	\$0	-100%	-100%
	25351 Building Acquisition/Construction/Improvement	\$343,464	\$122,939	\$63,367	-82%	-48%
	25352 Energy Savings Contracts	\$0	\$0	\$0	n/a	n/a
	25355 Sports Facilities	\$0	\$1,100	\$14,022	n/a	> 500%
	25370 Purchase of Moveable Equipment	\$326,559	\$0	\$0	-100%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$308,155	\$424,668	\$496,660	61%	17%
	25390 Other Facilities Acquisition & Construction	\$2,960	\$0	\$0	-100%	n/a
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$630,000	\$670,000	n/a	6%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$70,000	\$80,000	n/a	14%
	52100 Bonds, INTEREST ON DEBT	\$0	\$161,530	\$413,406	n/a	156%
	52600 Other Tax Board Approved Debt, INTEREST ON DEB	\$0	\$116,450	\$113,973	n/a	-2%
	53100 Buildings, LEASE RENTAL	\$1,840,651	\$943,354	\$943,318	-49%	0%
	53200 Equipment, LEASE RENTAL	\$29,462	\$113,621	\$79,259	169%	-30%
	54100 Veterans' Memorial Loan, ADVANCEMENTS & OBLIGA	\$14,235	\$7,659	\$0	-100%	-100%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$47,309	\$0	\$0	-100%	n/a
Nonoperational Total		\$3,202,497	\$3,793,516	\$3,021,834	-6%	-20%
prorated						
	26491 PERF	\$88,764	\$59,208	\$53,167	-40%	-10%
	26492 Social Security	\$432,984	\$539,129	\$548,429	27%	2%
	26493 Workmen's Compensation	\$31,463	\$50,680	\$2,773	-91%	-95%
	26494 Group Insurance	\$487,162	\$955,079	\$837,987	72%	-12%

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	26496 Unemployment Compensation		\$0	\$6,817	\$6,282	n/a -8%
	26498 Severance/Early Retirement Pay		\$0	\$100,200	\$65,527	n/a -35%
prorated Total		\$1,040,373	\$1,711,113	\$1,514,165	46%	-12%
Not Categorized						
	41200	\$480,228	\$0	\$0	-100%	n/a
Not Categorized Total		\$480,228	\$0	\$0	-100%	n/a

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase
Student Academic Achievement	\$5,530,157	\$8,318,607	\$8,066,824	46%	-3%
Student Instructional Support	\$494,516	\$815,049	\$864,538	75%	6%
Overhead and Operational	\$2,341,809	\$3,231,877	\$3,217,887	37%	0%
Nonoperational	\$3,202,497	\$3,793,516	\$3,021,834	-6%	-20%
Not Categorized	\$480,228	\$0	\$0		
Grand Total	\$12,049,208	\$16,159,049	\$15,171,083	26%	-6%

FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
45.9%	51.5%	53.2%
4.1%	5.0%	5.7%
19.4%	20.0%	21.2%
26.6%	23.5%	19.9%

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	50.0%	56.5%	58.9%